

Amendments to House Bill No. 166  
1st Reading Copy

Requested by Representative Edward Butcher

For the House Taxation Committee

Prepared by Jeff Martin  
February 1, 2007 (7:06am)

1. Title, line 7.

**Following:** "CO-PRODUCTS;"

**Insert:** "REQUIRING AN OILSEED CRUSH FACILITY TO USE OILSEED  
OBTAINED FROM PLANTS GROWN IN MONTANA; REQUIRING THAT A  
CERTAIN PERCENTAGE OF AN OILSEED CRUSH FACILITY'S CAPACITY  
BE USED FOR CRUSHING OILSEED;"

2. Page 1, line 18.

**Strike:** "primarily"

3. Page 1, line 24.

**Following:** "which"

**Insert:** "75% of"

**Strike:** "facility"

**Insert:** "facility's production capacity"

**Following:** "is"

**Insert:** "used for"

4. Page 2.

**Following:** line 13

**Insert:** "(d) In order to claim the credit in a tax year in which  
the oilseed crushing facility is crushing oilseed, 90% of  
the oilseed used in the facility must have been obtained  
from plants grown in Montana as evidenced by purchase  
receipts for the oilseed."

5. Page 2, line 21.

**Following:** "claimed."

**Insert:** "The credit may not be carried forward in any tax year in  
which the facility is crushing oilseed that does not meet  
the requirements of subsection (4)(d)."

6. Page 2, line 23.

**Following:** "recapture."

**Insert:** "If the facility crushes oilseed that does not meet the  
requirements of subsection (4)(d) in any tax year, then the  
credit is subject to recapture. However, the credit is not  
subject to recapture if the taxpayer shows reasonable cause  
for not meeting the requirements of subsection (4)(d)."